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SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT COMPENSATION LAWS, APRIL 15, 1941

State and type of fund	Size of firms covered	Contribution rate for 1941 (percentage of wages)	Month first payable	Weeks of initial waiting period	Weekly benefit rate	Maximum per week	Minimum per week	Duration in a given 52-week period	
								Maximum number of times weekly benefit amount payable	Total amount of benefits as a proportion of wages earned in prior period
ALABAMA: Pooled....	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent on wages up to \$3,000; employer, 1 percent on total wages up to \$3,000.	Jan. 1938.	3	1/26 of high quarter's wages, established by table in law.	\$15	\$2.....	20	1/3 in 4 quarters.
ALASKA: Pooled, experience rating.*	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	Jan. 1939.	2	1/20 of high quarter's wages.	16	\$5.....	16	do.
ARIZONA: Pooled, experience rating.	Employer of 3 or more in 20 weeks.	Employer, 2.7 percent.	Jan. 1938.	2	90 percent of full-time weekly wage.	15	\$5 or 3/4 of full-time weekly wage.	14	1/6 in 8 to 12 quarters.
ARKANSAS: Pooled, experience rating.	Employer of 1 or more in 10 weeks.	Employer, 2.7 percent on wages up to \$3,000.	Jan. 1939.	2	1/26 of high quarter's wages.	15	\$3.....	16	1/3 in 4 quarters.
CALIFORNIA: Pooled, experience rating. Exempt unemployment benefit and guaranteed employment plans.	Employer of 4 or more in 20 weeks.	Employer, determined by experience rating. Contributions are on wages up to \$3,000; employee, 1 percent on wages up to \$3,000, not to exceed 90 percent of general employer's rate. Employer, 2.7 percent on wages up to \$3,000.	Jan. 1938.	2	1/20 of high quarter's wages, established by table in law.	18	\$10.....	.....	23 to 54 percent in 4 quarters, according to schedule of wage classes.
COLORADO: Pooled, experience rating.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent. Determined by experience rating after July 1, 1941.	Jan. 1939.	2	1/25 of high quarter's wages.	15	\$5.....	16	1/3 in 4 quarters.
CONNECTICUT: Pooled, experience rating.	Employer of 5 or more in 20 weeks.	Employer, 2.7 percent.	Jan. 1938.	2	Established by weighted table in law.	15	.....do.....	13	15-1/3 to 23 percent in 4 quarters, according to schedule of wage classes.
DELAWARE: Pooled, experience rating.	Employer of 1 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent on wages up to \$3,000.	Jan. 1939.	2	1/25 of high quarter's wages.	15	.....do.....	13	1/6 in 4 quarters.
DISTRICT OF COLUMBIA: Pooled, experience rating.	Employer of 1 or more.	.....do.....	Jan. 1938.	2	1/23 of high quarter's wages, established by table in law, plus allowance for dependents up to maximum of \$18.	18	\$6.....	19	1/2 in 4 quarters.
FLORIDA: Pooled, experience rating. Guaranteed employment plans.	Employer of 8 or more in 20 weeks.	.....do.....	Jan. 1939.	2	1/20 of high quarter's wages, established by table in law.	15	\$3.....	16	1/6 in 8 quarters.
GEORGIA: Pooled, experience rating.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent on wages up to \$3,000.	.....do..	2	Established by weighted table in law.	18	\$4.....	16	Uniform duration.

*Prepared for ready reference and comparison purposes. Because of the impossibility of giving qualifications and alternatives in brief summary form, the State law and State Employment Security Agency should be consulted for authoritative information.
*The lesser of the alternative amounts given in the two columns is used.
*The Alaska law was amended March 26 to repeal the experience rating provisions and to restrict the contribution for employers to the first \$3,000 of wages.

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HAWAII: Pooled, experience rating- IDAHO: Pooled.....	Employer of 1 or more in 20 weeks. Employer with \$18 or more wages payable in 1 quarter.	Employer, 2.7 percent.....do.....	Jan. 1938. Sept. 1938.	2	1/25 of high quarter's wages. Established by weighted table in law.	\$15 18	\$5.....do.....	16 17	1/3 in 4 quarters. 1/4 in 4 quarters.
ILLINOIS: Pooled, experience rating- INDIANA: Contributions of 0.135 percent of employer's pay roll pooled, remainder employer reserve- IOWA: Pooled, experience rating.	Employer of 6 or more in 20 weeks. Employer of 8 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000. Employer, determined by experience rating. Contributions are on wages up to \$3,000.	July 1939. Apr. 1938.	2 1	1/20 of high quarter's wages. 1/25 of high quarter's wages.	16 16	\$7.....do..... None. A \$9 minimum is authorized within discretion of State agency.	16 316	Do. 16 percent in 4 quarters. ³
KANSAS: Pooled, experience rating.	Employer of 8 or more in 15 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent on wages up to \$3,000.	July 1938.	2	50 percent of full-time weekly wage.	15	\$5 or full-time weekly wage.	15	1/6 in 8 quarters.
KENTUCKY: Employer reserve; employee contributions and earnings from investment pooled.	Employer of 4 or more in 3 quarters of preceding year, to each of whom \$50 payable in each such quarter, or of 8 or more in 20 weeks.	Employer, determined by experience rating. Contributions are on wages up to \$3,000; employee, 1 percent, not to exceed 50 percent of employer's contribution, on wages up to \$3,000.	Jan. 1939.	51	1/25 of high quarter's wages.	15	\$5.....do.....	516	1/3 in 4 quarters. ⁵
LOUISIANA: Pooled...	Employer of 4 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	Jan. 1938.	2	50 percent of full-time weekly wage.	18	\$3.....do.....	20	1/4 in 4 quarters.
MAINE: Pooled.....	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	.....do.....	..do..	1	Based on schedule of annual wages.	15	\$5.....do.....	616 (unl-form duration)	Uniform duration. ⁶
MARYLAND: Pooled....	Employer of 4 or more in 20 weeks.	.....do.....	..do..	2	1/26 of high quarter's wages, established by table in law.	15	.....do.....	16	1/4 in 4 quarters.
MASSACHUSETTS: Pooled, experience rating.	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent on wages up to \$3,000.	..do..	2	Established by weighted table in law.	15	\$6.....do.....	20	30 percent in 4 quarters.
MICHIGAN: Pooled, experience rating.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 3 percent on wages up to \$3,000.	July 1938.	2	1/25 of high quarter's wages.	16	\$7, if high quarter's wages \$100-\$175; \$6, if less than \$100.	16	1/4 in 4 quarters. ⁷
MINNESOTA: Pooled, experience rating.	Employer of 1 or more in 20 weeks (of 8 or more outside cities with population of 10,000 or more).	Employer, determined by experience rating.	Jan. 1938.	2	.....do.....	15	\$5.....do.....	16	1/3 in 4 quarters.
MISSISSIPPI: Pooled.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent on wages up to \$3,000.	Apr. 1938.	2	1/26 of high quarter's wages.	15	\$3.....do.....	14 (unl-form duration)	Uniform duration.

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MISSOURI: Pooled, experience rating. A: Pooled.....	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	Jan. 1939.	3	1/25 of high quarter's wages.	15	\$5 or 6 percent of high quarter's wages.	12	16 percent in 8 to 12 quarters.
NEBRASKA: Employer reserve earnings in pooled account.	Employer of 1 or more in 20 weeks, or with year's pay roll over \$500.	Employer, 2.7 percent on wages up to \$3,000.	July 1939.	.....	.....	15	\$5.....	16	Uniform duration.
NEBRASKA: Employer reserve earnings in pooled account.	Employer of 8 or more in 20 weeks.	Employer, determined by experience rating. Contributions up to \$3,000.	Jan. 1939.	2	90 percent of full-time weekly wage.	15	.....do.....	16	1/3 in 4 quarters.
NEW HAMPSHIRE: Pooled, experience rating.	Employer with 4 or more wages payable in 1 quarter. Employer of 4 or more in 20 weeks, also all employers liable to Federal tax.	Employer, determined by experience rating. Contributions up to \$3,000.	Jan. 1938.	2	1/26 of high quarter's wages.	15	.....do.....	16	1/6 in 4 quarters.
NEW JERSEY: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	Jan. 1939.	1	1/22 of high quarter's wages.	18	\$7.....	18	1/5 in 4 quarters.
NEW MEXICO: Pooled, experience rating.	Employer with \$450 or more wages payable in 1 quarter, or employer of 2 or more in 13 weeks.	Employer, 2.7 percent on wages up to \$3,000.	Dec. 1938.	2	1/26 of high quarter's wages, established by law.	15	\$3.....	16	1/3 in 4 quarters.
NEW YORK: Pooled....	Employer of 4 or more in 15 days.	Employer, 2.7 percent on wages up to \$3,000.	Jan. 1938.	3	1/23 of high quarter's wages, established by law.	15	\$7.....	13	Uniform duration.
NORTH CAROLINA: 9/10 of contributions to employer reserve; remainder pooled.	Employer of 8 or more in 20 weeks.	.....do.....	.....do..	1	Based on schedule of annual wages.	15	\$3.....	16	Do.
NORTH DAKOTA: Pooled, experience rating.	.....do.....	.....do.....	Jan. 1939.	2	90 percent of full-time weekly wage.	15	\$5.....	16	1/3 in 4 quarters.
OHIO: Pooled; experience rating.	Employer of 3 or more at any one time.	Employer, 2.7 percent on wages up to \$3,000.	.....do..	3	90 percent of average weekly wage.	15	None.....	16	Uniform duration.
OKLAHOMA: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	Dec. 1938.	2	90 percent of full-time weekly wage.	15	\$8 or 3/4 of full-time weekly wage.	16	1/6 in 4 quarters.
OREGON: Pooled, experience rating.	Employer of 4 or more in any 1 day in any calendar quarter with pay roll of \$500.	Employer, 2.7 percent on wages up to \$3,000. Determined by experience rating after July 1, 1941.	Jan. 1938.	3	1/20 of high quarter's wages.	15	\$7.....	16	Do.
PENNSYLVANIA: Pooled.	Employer of 1 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	.....do..	3	90 percent of full-time weekly wage.	15	\$7.50.....	13	1/8 in 8 quarters.

3 Payable in any "benefit period." 4 Including uncompleted quarter in which waiting period is served. 5 Effective April 20, 1941. 6 Benefit duration for lower wage classes is less. 7 Lesser of \$200 or 30 percent of base period wages if such wages are less than \$800.

State and type of fund	Size of firms covered	Contribution rate for 1941 (percentage of wages)	BENEFITS					Duration in a given 52-week period ²	
			Month first payable	Weeks of initial waiting period	Weekly benefit rate	Maximum per week	Minimum per week	Maximum number of times weekly benefit amount payable	Total amount of benefits as a proportion of wages earned in prior period
RHODE ISLAND: Pooled.	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent on wages up to \$3,000; employee, 1.5 percent on total wages up to \$3,000.	Jan. 1938.	1	Established by law.	20	0	16	10 to 20 percent in 4 quarters, according to schedule of wage classes.
SOUTH CAROLINA: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	July 1938.	2	1/26 of high quarter's wages, established by table in law.	15	\$3.....	16	Uniform duration.
SOUTH DAKOTA: Employer reserves earnings pooled.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, determined by experience rating. Contributions are on wages up to \$3,000.	Jan. 1939.	3	Based on schedule of annual wages.	25	.....do.....	14	Do.
TENNESSEE: Pooled.....	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	Jan. 1938.	1	1/26 of high quarter's wages, established by table in law.	15	\$.....	16	Do.
TEXAS: Pooled, experience rating.	.....do.....	Employer, determined by experience rating.	..do..	1	1/13 of high quarter's wages (for 2-week period).	30 for 2-week period	\$10 (for 2-week period).	8 times benefit (for 2-week period)	1/5 in 4 quarters.
UTAH: Pooled.....	Employer with \$140 or more wages payable in 1 quarter.	Employer, 2.7 percent on wages up to \$3,000.	..do..	2	1/24 of high quarter's wages.	16	\$.....	16	Do.
VERMONT: Employer's contribution over 0.54 percent to employer's reserve; remainder pooled.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, determined by experience rating. Contributions are on wages up to \$3,000.	..do..	2	50 percent of full-time weekly wage.	15	\$5.....	15	1/3 in 4 quarters.
VIRGINIA: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	.....do.....	..do..	2	1/25 of high quarter's wages, established by table in law.	15	\$3.....	16	1/4 in 4 quarters.
WASHINGTON: Pooled....	.....do.....	Employer, 2.7 percent on wages up to \$3,000.	Jan. 1939.	2	1/20 of high quarter's wages.	15	\$7.....	16	1/3 in 4 quarters.
WEST VIRGINIA: Pooled, experience rating.	.....do.....	Employer, determined by experience rating. Contributions are on wages up to \$3,000.	Jan. 1938.	1	Based on schedule of annual wages.	15	\$6.....	15	Uniform duration.
WISCONSIN: Employer reserves earnings pooled.	Employer of 6 or more in 18 weeks.	Employer, determined by experience rating. Contributions are on wages up to \$3,000 (except when employer contributes more than 2.7 percent).	July 1936.	2	50 percent of average weekly wage.	15	.....do.....	16	From any one employer's account, 1 week's benefit to each 3 weeks of employment within 52 weeks preceding close of employment.
WYOMING: Pooled, experience rating.	Employer of 1 or more in 20 weeks, and with \$150 or more wages payable in 1 quarter.	Employer, 2.7 percent on wages up to \$3,000.	Jan. 1939.	2	1/20 of high quarter's wages.	18	\$5.....	14	1/4 in 4 quarters.